



# Northern Ireland Act 1998

## 1998 CHAPTER 47

### PART VI

#### FINANCIAL PROVISIONS

##### *Consolidated Fund*

#### **60 Financial control, accounts and audit**

- (1) In so far as such provision has not been made, an Act of the Assembly or other Northern Ireland legislation shall make provision—
- (a) for proper accounts to be prepared by the Northern Ireland departments, and by other persons to whom sums are paid directly out of the Consolidated Fund of Northern Ireland, of their expenditure and receipts;
  - (b) for the Department of Finance and Personnel to prepare an account of payments into and out of the Fund;
  - (c) for the Comptroller and Auditor General for Northern Ireland to exercise, or ensure the exercise by other persons of, the functions mentioned in subsection (2);
  - (d) for access by persons exercising those functions to such documents as they may reasonably require;
  - (e) for members of the Northern Ireland Civil Service designated for the purpose to be answerable to the Assembly in respect of the expenditure and receipts of each of the Northern Ireland departments; and
  - (f) for the publication of accounts prepared in pursuance of paragraphs (a) and (b), and of reports on such accounts, and for the laying of such accounts and reports before the Assembly.
- (2) The functions referred to in subsection (1)(c) are—
- (a) issuing credits for the payment of sums out of the Fund;
  - (b) examining accounts prepared in pursuance of subsection (1)(a) and (b) (which includes determining whether sums paid out of the Fund have been paid out

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*Status: This is the original version (as it was originally enacted).*

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- and applied in accordance with section 57), and certifying and reporting on them;
- (c) carrying out examinations into the economy, efficiency and effectiveness with which the Northern Ireland departments have used their resources in discharging their functions; and
  - (d) carrying out examinations into the economy, efficiency and effectiveness with which other persons determined under Northern Ireland legislation to whom sums are paid directly out of the Fund have used those sums in discharging their functions.
- (3) Standing orders shall make provision for establishing a committee of members of the Assembly to consider accounts, and reports on accounts, laid before the Assembly in pursuance of this section or any other enactment.
- (4) Persons (other than the Comptroller and Auditor General for Northern Ireland) charged with the exercise of any function under subsection (2) or other like function conferred by Northern Ireland legislation shall not, in the exercise of that or any ancillary function, be subject to the direction or control of any Minister or Northern Ireland department or of the Assembly.
- (5) Subsection (2)(b) does not apply to accounts prepared by the Comptroller and Auditor General for Northern Ireland.